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# Missouri Department of Revenue

## Fund Descriptions



**The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.**

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# State Fund Descriptions

## GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2005, the Missouri Department of Revenue (department) received about half its operational funding from the General Fund. Due to the passage of Constitutional Amendment 3, in November 2004, the General Fund will fund more of the department's future operations.

## ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Section 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

## AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

## BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

## BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

## BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of

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Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

### **CHILD SUPPORT ENFORCEMENT FUND**

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Section 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance. The Missouri Department of Revenue receives appropriations from the fund.

### **CHILDREN'S TRUST FUND**

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

### **CONSERVATION COMMISSION FUND**

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Missouri Department of Revenue receives appropriations from the fund.

### **CRIME VICTIMS' COMPENSATION FUND**

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

### **CRIMINAL RECORD SYSTEM FUND**

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

### **DEPARTMENT OF REVENUE FEDERAL FUND**

The Motor Vehicle, Driver Licensing, and Criminal Investigation Bureaus, and the General Counsel's Office entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. The department transmits all reimbursement receipts to this fund.

### **DEPARTMENT OF REVENUE (DOR) INFORMATION FUND**

The Department of Revenue (DOR) Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (department) charges for information sold to individuals, businesses, federal, state, and local governments. The department receives appropriations from the fund.

### **DEPARTMENT OF REVENUE SPECIALTY PLATE FUND**

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives applications fees to defray the Missouri Department of Revenue's (department) cost for issuing, developing, and programming specialty plates. The department receives appropriations from the fund.

### **DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND**

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund. The Missouri Department of Revenue receives appropriations from this fund.

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### **DNA PROFILING ANALYSIS FUND**

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 surcharge assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding.

### **DOMESTIC RELATIONS RESOLUTION FUND**

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

### **FAIR SHARE FUND**

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

### **FEDERAL SURPLUS PROPERTY**

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Missouri Department of Revenue's (department) vendor for recycling the department's confidential records.

### **GAMING COMMISSION FUND**

The Gaming Commission Fund, as authorized by Section 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

### **GAMING PROCEEDS FOR EDUCATION FUND**

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

### **HEAD INJURY FUND**

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases.

### **HEALTH INITIATIVES FUND**

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. The Missouri Department of Revenue receives appropriations from the fund.

**INCOME TAX IRREVOCABLE DESIGNATION FUNDS**

As authorized by Section 143.1005, RSMo, various funds receive contributions of not more than \$200 that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to the following funds: the American Cancer Society, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society. Organizations must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Missouri Department of Revenue distributes the collections and accrued interest to the applicable organizations semiannually.

**INDEPENDENT LIVING CENTER FUND**

The Independent Living Center Fund, as authorized by Section 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

**LOCAL RECORDS PRESERVATION FUND**

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

**MISSOURI CASA FUND**

The Missouri CASA (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

**MISSOURI COMMUNITY COLLEGE  
JOB TRAINING PROGRAM FUND**

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

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### **MISSOURI HOUSING TRUST FUND**

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

### **MISSOURI OFFICE OF PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

### **MOTOR FUEL TAX FUND**

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

### **MOTOR VEHICLE COMMISSION FUND**

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue (department) collects from manufacturers, motor vehicle dealers, and boat dealers. The department receives appropriations from the fund.

### **MOTORCYCLE SAFETY TRUST FUND**

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

### **ORGAN DONOR PROGRAM FUND**

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

### **PARKS SALES TAX FUND**

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

**PETROLEUM INSPECTION FUND**

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Missouri Department of Revenue receives appropriations from the fund.

**PETROLEUM STORAGE TANK INSURANCE FUND**

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue (department) collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund. The department receives appropriations from this fund.

**SCHOOL BUILDING REVOLVING FUND**

The School Building Revolving Fund, as authorized by Section 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

**SCHOOL DISTRICT TRUST FUND**

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education (Proposition C) sales and use tax collections.

**SERVICES TO VICTIMS FUND**

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

**SOIL AND WATER SALES TAX FUND**

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.



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### **SOLID WASTE MANAGEMENT FUND**

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

### **SPINAL CORD INJURY FUND**

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

### **STATE FORENSIC LABORATORY FUND**

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives \$150 surcharges collected by court clerks. The surcharges are assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Missouri Department of Revenue receives appropriations from the fund.

### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND**

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

**STATE LAND SURVEY PROGRAM FUND**

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

**STATE ROAD FUND**

The State Road Fund, as authorized by Article IV, Section 39(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

**STATE SCHOOL MONEY FUND**

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

**STATE TRANSPORTATION FUND**

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

**STATEWIDE COURT AUTOMATION FUND**

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

**WORKERS' COMPENSATION FUND  
AND WORKERS' COMPENSATION  
SECOND INJURY FUND**

The Workers' Compensation Fund and Workers' Compensation Second Injury Fund, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs.

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### **WORLD WAR II MEMORIAL TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

## **Non-State Fund Descriptions**

### **BANK TAXES HOLDING**

The Bank Taxes Holding Fund holds money until it becomes identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The Missouri Department of Revenue (department) deposits checks containing both a state and local tax payment or estimated payment to this fund and transfers the money to the appropriate fund when identifiable. The department transfers the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund.

### **BASE STATE REGISTRATION FUND**

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

### **CABARET SALES TAX FUND**

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

### **CIGARETTE TAX FUND**

The Cigarette Tax Fund, as authorized by Section 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

### **CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND**

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The Missouri Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

**COMPLIANCE CLEARING FUND**

The Missouri Department of Revenue (department) audits business tax returns based on objective audit criteria. Field compliance personnel collect tax payments for any discrepancies and the department holds these payments in this fund pending the final audit review and identification of fund types. Upon fund identification, the department transfers the tax payment to the Suspense Holding Fund for distribution to the State Treasurer, Local Sales Tax Fund, and/or Local Option Use Tax Fund.

**COUNTY PRIVATE CAR TAX TRUST FUND**

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

**COUNTY STOCK INSURANCE FUND**

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

**DEPARTMENT OF AGRICULTURE CHECK-OFF FUND**

The Missouri Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The department exercises administrative control over the fund.

**FINANCIAL INSTITUTIONS TAX FUND**

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Missouri Department of Revenue collects the tax and disburses it back to the counties.

**FUEL LOCAL DEPOSIT (FLOYD) FUND**

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

**FUEL TAX EFT FUND**

The Fuel Tax EFT Fund receives collections from fuel taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the money to the State Treasurer, the Fuel Local Deposit (FLOYD) Fund, or the Motor Fuel Pool Bond Fund.

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### **HIGHWAY RECIPROCITY COMMISSION HOLDING FUND**

The Highway Reciprocity Commission Holding Fund holds money until it becomes identifiable to a particular tax type. Once the Missouri Department of Transportation's (MoDOT) Motor Carrier Unit identifies the money to a particular tax type, MoDOT transfers it from this holding fund to the State Treasurer, the International Registration Plan Fund, the International Fuel Tax Agreement Fund, and/or the International Fuel Tax Agreement Bond Fund.

### **INTERNATIONAL FUEL TAX AGREEMENT FUND**

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue exercises administrative control over the fund.

### **INTERNATIONAL FUEL TAX AGREEMENT BOND FUND**

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond. The Missouri Department of Revenue exercises administrative control over the fund.

### **INTERNATIONAL REGISTRATION PLAN FUND**

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.

### **LOCAL OPTION USE TAX FUND**

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

### **LOCAL SALES TAX FUND**

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

### **LOCAL USE TAX FUND**

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

### **MISSOURI COTTON GROWERS ORGANIZATION FUND**

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

### **MOTOR FUEL BOND FUND**

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Missouri Department of Revenue refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

### **MOTOR FUEL POOL BOND FUND**

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Missouri Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.

### **MOTOR VEHICLE LOCAL SALES TAX FUND**

This Motor Vehicle Local Sales Tax Fund is a depository collection account for the local sales taxes collected by the Missouri Department of Revenue (department) at the contracted agent offices. The department transfers this money to the Local Sales Tax and Local Option Use Tax Funds for distribution to the political subdivisions and to the appropriate state funds. This fund receives the same type of taxes listed under the Local Sales Tax Fund.

### **MOTOR VEHICLE PROTEST FUND**

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political

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subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

### **PROTESTED SALES AND USE TAX FUND**

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

### **RIVERBOAT GAMING FUND**

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**  
As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue (department) collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**  
As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

### **SAFETY RESPONSIBILITY CUSTODY FUND**

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

### **SALES TAX ELECTRONIC HOLDING FUND**

The Sales Tax Electronic Holding Fund receives collections from sales and use taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

### **ST. LOUIS 3/8% HOLDING FUND**

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.



**STATUTORY COUNTY RECORDER'S FUND**

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of a \$5 fee collected by county recorder of deeds for each instrument recorded. Annually, the Missouri Department of Revenue distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.

**SUSPENSE HOLDING FUND**

The Suspense Holding Fund receives sales and use tax collections that the Missouri Department of Revenue (department) cannot immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax and state sales and use tax). The department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

**TOBACCO TAX EFT FUND**

The Tobacco Tax EFT Fund receives collections from taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the money to the State Treasurer, the Cigarette Tax Fund and/or the Cigarette and Other Tobacco Products Bond Fund.